

5/023/059

NEPHI SANDSTONE CORPORATION

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18 October 1999

Mr. Tom Munson
State of Utah
Division of Oil Gas & Mining
P O Box 145801
Salt Lake City, UT 84114-5801

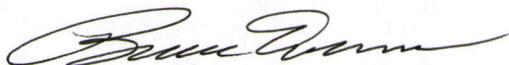
Dear Mr. Munson:

This correspondence is in response to your, September 8, 1999 letter. I apologize for not responding quicker to the divisions requests. At this point I have not made a final assessment of the option that we will exercise. I will not ignore this matter or avoid satisfying the divisions request. However, I would request that the date to comply be extended for 60 days. This additional time will be used to evaluate the property and available options

If you have questions, please notify me at the address listed above.

Sincerely,

NEPHI SANDSTONE CORP.



Bruce Evans

